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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\# **CNR No. DLHC010072472026**

\+ W.P.(C) 2661/2026

M/S FRESH FOOD TECHNOLOGY INDIA PVT LTD.

.....Petitioner

Through: Mrs. Vidhushi Shubham, Advocate.

versus

COMMISSIONER OF CUSTOMS (IMPORT), & ANR.

.....Respondents

Through: Mr. Aditya Singla, SSC/CBIC along with Ms. Arya Suresh Nair, Advocates.

CORAM:
HON'BLE MR. JUSTICE AVNEESH JHINGAN
HON'BLE MS. JUSTICE SHAIL JAIN

O R D E R

% 03.11.2026

1. This petition was filed with the following prayers:

"(a) Issue a Writ of Mandamus or any other appropriate Writ seeking direction to the Respondents to supply a copy of Order -in-Original No. 282/2025/Gr.V/AC/ Import/ICD/ TKD dated 07.07.2025 and show cause notice to the Petitioner referred in the recovery letters dated 02.12.2025 and 11.11.2025; and/or

(b) Issue a Writ of Mandamus and/or any other appropriate Writ seeking direction to the Respondents to consider the period of limitation for filing of an appeal against the Order-in-Original No. 282/2025/Gr.V/AC/ Import/ICD/ TKD dated 07.07.2025 from the date of receipt of the order; and/or

(c) Issue Rule Nisi in terms of prayer at (a) & (b) above and

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confirm the same after hearing the parties; and

Pass such other order(s) or direction(s) as this Hon'ble Court may deem fit and proper in the facts and circumstances of the case and in favour of the Petitioner.'

2. Learned counsel for the petitioner contends that the copy of the Order in Original is annexed with the reply filed by the respondent and it was not received earlier. Further seeks liberty to avail the remedy of appeal. However, the prayer made is that the limitation be counted from the date of the receipt of the order.

3. Mr. Singla has no serious objections for the limited prayer made. However, refutes the contention that the order was not served earlier.

4. In view of the limited prayer made, this writ petition is disposed of with liberty to avail the statutory remedy of appeal. The language of Section 128 of the Customs Act, 1962 is unambiguous that the period of limitation shall start from the date of the communication of the order. This court is not commenting upon the receipt of the order as it is a disputed question of fact.

5. There is no doubt the Appellate Authority while dealing with the application for condonation of delay filed if any, shall also consider the applicability of Section 14 of the Limitation Act, 1963 in view of the pendency of this case before this court.

6. The writ petition is disposed of accordingly.

AVNEESH JHINGAN, J

SHAIL JAIN, J

NOVEMBER 3, 2026/Ni

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